

*This Statutory Instrument has been printed to amend [S.I. 2026/393](#) prior to that instrument coming into force and is being issued free of charge to all known recipients of that Statutory Instrument.*

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## STATUTORY INSTRUMENTS

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# 2026 No. 418

## CUSTOMS

### The Customs (Northern Ireland) (EU Exit) (Amendment) (No. 2) Regulations 2026

|                                             |         |                                            |
|---------------------------------------------|---------|--------------------------------------------|
| <i>Made</i>                                 | - - - - | <i>at 9.15 a.m. on 16th<br/>April 2026</i> |
| <i>Laid before the House of<br/>Commons</i> | - - - - | <i>at 1.00 p.m. on 16th<br/>April 2026</i> |
| <i>Coming into force</i>                    | - -     | <i>19th April 2026</i>                     |

The Treasury make these Regulations in exercise of the powers conferred by sections 30B(3) and (4)(a), 32(7) and (8)(a), (b) and (c), 40(7)(a), (b) and (c) and 40B(2), (3)(b) and (5) of the Taxation (Cross-border Trade) Act 2018(1).

#### Citation and commencement

1. These Regulations may be cited as the Customs (Northern Ireland) (EU Exit) (Amendment) (No. 2) Regulations 2026 and come into force on 19th April 2026.

#### Amendment of the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2026

2. In regulation 1 (citation and commencement) of the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2026(2) for “20th April” substitute “25th May”.

At 9.15 a.m. on 16th April 2026

*Gen Kitchen*  
*Christian Wakeford*  
Two of the Lords Commissioners of His  
Majesty’s Treasury

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(1) [2018 c. 22](#). Section 30B was inserted by section 2(1) and (4) of the Taxation (Post-transition Period) Act [2020 \(c. 26\)](#) and sections 40A and 40B were inserted by section 1 of that Act.  
(2) [S.I. 2026/393](#).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2026 ([S.I. 2026/393](#)) to change the coming into force date of those Regulations from 20th April 2026 to 25th May 2026.

A Tax Information and Impact Note (TIIN) has not been produced for this instrument but a TIIN covering the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2026 will be published on the [GOV.UK](#) website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.